

matters which are not in my power and get a rebuff? What is it that the hon'ble member wants me to do? He may tell me, what should be done. If it lies in my power, I will do it. I am not prepared to issue general directions. Members may come and discuss the matter with me in my Chambers.

ಶ್ರೀ ಎಸ್. ಶಿವಪ್ಪ.—ಸ್ವಾಮಿ, ಶಾಸನ ಸಭಾಸದಸ್ಯರುಗಳ ಹಕ್ಕುಬಾಧ್ಯತೆಗೆ ಕುಂದು ಬರುವಂತೆ ಪೊಲೀಸರು ನಡೆಯುತ್ತಿರುವುದಾಗಿ ನನಗೆ ಟ್ರಂಕ್‌ಕಾರ್ ಬಂದಿದೆ. ಮಾನ್ಯ ಸದಸ್ಯರನ್ನು ಸೆಷನ್ ಆದ ಕೂಡಲೆ ಬುಕ್ ಮಾಡಬೇಕೆಂದು 107ನೇ ರೂಲ್ಸ್ ಪ್ರಕಾರ ಪೊಲೀಸರಿಗೆ ತಿಳಿಸಿದ್ದಾರೆ. ಪೊಲೀಸರು ಅವರ ಬಗ್ಗೆ ತನಿಖೆ ನಡೆಸುತ್ತಿದ್ದಾರೆ. ಪೊಲೀಸರ ದೌರ್ಜನ್ಯ ಎಲ್ಲರಿಗೂ ಗೊತ್ತಿದೆ. ಶಾಸನಸಭಾಸದಸ್ಯರು ಅವರವರ ಕಾನ್‌ಟಾಕ್ಟುಯೆನ್ಸಿಯಲ್ಲಿ ಕೆಲಸ ಮಾಡುವುದು ಕಷ್ಟವಾಗುತ್ತದೆ. ಮಾನ್ಯ ಸದಸ್ಯರ ಮೇಲೆ ಪೊಲೀಸ್ ಕೇಸ್ ಹಾಕುತ್ತಾರೆಂದು ತುಮಕೂರಿನಿಂದ ವರ್ತಮಾನ ಬಂದಿದೆ. ಶಾಸನಸಭಾ ಸದಸ್ಯರಿಗೆ ರಕ್ಷಣೆ ಕೊಡಬೇಕು. ಸರ್ಕಾರದವರು ಪೊಲೀಸರಿಗೆ ಈ ರೀತಿಯ ತೀರ್ಮಾನವಾಗಿ ಅವಕಾಶ ಕೊಟ್ಟರೆ ಕಷ್ಟವಾಗುತ್ತದೆ. ಇದರಿಂದ ಪ್ರಜಾಪ್ರಭುತ್ವ ಎಲ್ಲಿಯವರೆಗೆ ಹೋಗಿದೆ ಎಂಬುದು ಗೊತ್ತಾಗುತ್ತದೆ. ಚಲಗ್ರಾಂ ಕೂಡ ತಮಗೆ ಕೊಡುತ್ತೇನೆ.

MR. SPEAKER.—I invite all the hon'ble members to come to my chambers, and have discussion with me. Instead of doing that they get up together and disturb the House by this. No purpose will be served.

Sri K. LAKKAPPA.—Members are not being treated properly by the Police.

MR. SPEAKER.—Could the member not tell me this in my chambers? Why does he say all these in the House?

Sri S. M. KRISHNA.—Let people know what is happenig in this regard.

Sri S. SIVAPPA.—We want protection of the Chair.

SRI S. M. KRISHNA.—The people are entitled to know what is happening here-on the floor of the House.

MR. SPEAKER.—Then the hon'ble members could have given immediate notice of Calling Attention for a debate or whatever it is.

Sri K. LAKKAPPA.—Sir, in Tumkur, the Opposition is in large majority; so the Government is behaving towards M.L.As. like this. Sir, is it the way the Government should behave towards M.L.As?

MR. SPEAKER.—Please come and meet me and let us discuss about it.

### DANDELI NOTIFIED AREA (LEVY OF TAXES, TOLLS, CESSSES, FEES AND OCTROI), BILL 1966.

*Motion to consider.*

Sri R. M. PATIL (Minister for Development, Panchayat Raj and Municipal Administration).—Sir, I beg to move:

“That the Dandeli Notified Area (Levy of Taxes, Tolls, Cesses, Fees and Octroi Bill, 1966, be taken into consideration.”

MR. SPEAKER.—Motion moved:

“That the Dandeli Notified Area (Levy of Taxes, Tolls, Cesses, Fees and Octroi) Bill, 1966, be taken into consideration.”

SRI H. R. KESHAVAMURTHY (ಗಂಡಸಿ).—Point of order, Sir. ಈ ಬಿಲ್‌ನಲ್ಲಿ ಬೊಂದಾಯಿ ಆಕ್ಟ್‌ನ್ನು ರಿಫಾರ್ಮ್‌ಮಾಡಿದ್ದಾರೆ. ಸೆಕ್ಷನ್ “B”ನಲ್ಲಿ, “the Special Officer appointed by notification No. LLH 236 TET 60, dated the 29th October 1960 and notification No. PLM 11 TET 64, dated 20th February 1964, shall be deemed to be Special Officer appointed for the included area also ;”

ಎಂದು ಇದೆ. Again under Clause 2 (d) it is stated “Original area” means the area constituted as Notified area, Dandeli by Notification No. LLH 4 TEL 59, dated 27th February 1959;”

ಎಂದು ಇದೆ. ನಂಬರ್ 4 “ಎ” ನಲ್ಲಿ

“.....and the Dandeli Notified Area Octroi Rules and By-laws sanctioned in Divisional Commissioner, Belgaum's No. GB/MRB IV 52, dated the 21st February 1963.....”

ಎಂದು ಇದೆ. 4 “ಬಿ” ನಲ್ಲಿ ಷೆಡ್ಯೂಲ್ ಕೊಟ್ಟಿದ್ದಾರೆ. ಈ ಷೆಡ್ಯೂಲ್‌ನಲ್ಲಿ ಏನು ಮಾಡಿದ್ದಾರೆಂದರೆ, ಡಿಸ್ಟ್ರಿಕ್ಟ್‌ನ ಕೊಟ್ಟ ಅದರಲ್ಲಿ ಗರ್ನಾಮೆಂಟ್ ಆರ್ಡರ್ ನಂಬರ್ ಮತ್ತು ತಾರೀಖನ್ನು ಕೊಟ್ಟಿದ್ದಾರೆ. ಆ ಆರ್ಡರ್‌ನಲ್ಲಿ ಏನಿಡೆಯೆಂಬುದು ಗೊತ್ತಿಲ್ಲ. ಆದ್ದರಿಂದ ಎಲ್ಲವನ್ನೂ ಸೆಕ್ಷೆ ಮಾಡುವ ತನಕ ಈ ಬಿಲ್ಲನ್ನು ನಿಲ್ಲಿಸಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ. In the absence of this information, we are not able to study this Bill.

MR. SPEAKER.—Is it a point of order? I have never heard such a point of order.

ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ.—ಒಂದೇ ಒಂದು ಬೊಂದಾಯಿ ಆಕ್ಟ್ ಇತ್ತು. ರೈಬ್ರರಿ ಯಿಂದ ತಂದಿದ್ದೇನೆ. ಉಳಿದವು ನಿಗಲಿಲ್ಲ.

MR. SPEAKER.—I will try to get it.

[MR. DEPUTY SPEAKER in the Chair]

SRI R. M. PATIL.—This is a validation Bill validating the acts done by the Officers and also the State Government in respect of levying of various taxes namely the rates on building or land, general sanitary cess, lighting taxes and octroi on animals and tolls on all or any vehicles excepting mechanically driven vehicles, special sanitary cess and also octroi. This validation is due to the decisions in judicial proceedings. So far as the notifications are concerned, they were found irregular and as such they were invalid. They were not illegal, but they were suffering from either by publication in such circumstances or those notifications concerned were irregular and as such this validation is found necessary. Sir, the consequence of the decision in those proceedings is to cause a loss as a result of this to the tune of about Rs. 10 lakhs to this Dandeli area. On account of these irregularities, the notifications, were found invalid and, as a result the taxes that or to be collected cannot be

collected, the demands that were issued cannot be implemented and as such there is a loss to the tune of about Rs. 10 lakhs.

The Government, since 1957, have invested Rs. 20 lakhs for the development of this area and the notified area has got its own establishment relying upon the revenues that are collected by way of so many taxes. The establishment is managing the said areas in respect of water supply and lighting and sanitary and such other amenities and it will be very difficult for the notified area establishment to manage this said affair and it will take not less than six months to rectify by fresh notifications.

2-30 P.M.

That will again entail further loss. Under such circumstances, this Bill has been brought before this august House in order to have regularisation of the notifications and see that further loss is not caused in the expected revenue of the notified area.

This Bill is retrospective in the sense that it will be effective from date of notification, because assessments have been made and some people have paid and only two or three industries who contended even after the compromise that the levy is not proper have not paid, as a result of which there will be huge loss. In order to see that there is no loss, this Validation Bill has been brought in. Sir, to trace the history of this notified area, I may take the House a little further in order to give details of the circumstances under which various notifications have been passed and how the irregularities have crept in. Sir, in the year 1957, a Committee was constituted to investigate the feasibility and possibility of constituting a notified area in Dandeli. Accordingly, that Committee reported and on 1st November 1958, a proclamation regarding the constitution of a notified area of Dandeli comprising of an area of 200 acres was made and when this declaration was made sufficient time was also given for objections and as no objections came forward, it was declared that these 200 acres area was said to be a notified area and as such it is declared that this is deemed to be a municipal district under the Bombay District Municipal Act 1901. This was done on 27th February 1959. On 31st May 1961, a Notification was issued imposing taxes, namely, the rates on buildings or land or both, general sanitary cess, lighting tax, octroi on animals or goods or both, tolls on all vehicles excepting mechanically driven vehicles and special sanitary cess. These six types of cesses were levied under the Notification dated 31st May 1961. This is in respect of 200 acres of the area, that is sought to be a notified area. Subsequent to this, byelaws were framed also and were approved by the Divisional Commissioner according to the provisions of that Act on 21st February 1963. Subsequently the Government in their order dated 13th February 1963 issued a notification after following the procedure laid down under Section 4 of the Bombay District Municipal Act, 1901 declaring that the existing limits of the notified area, Dandeli shall be altered by adding

(SRI R. M. PATIL)

new area described in the schedule A appended to the notification. By this notification, the area occupied by industries would be included in the notified area. All the provisions of Chapter 1, 4, 5, 6, 7, 8, 9, 10, 11 and 14 and Sections 40 and 41 of the Chapter 3 of Bombay Municipal Act 1901 were made applicable to the notified area under Government order dated 28th September 1959. That means this was made applicable to the area of 200 acres, and then under Order dated 13th February 1963, to extended area. An assessment list was prepared on 1st April 1963 and was duly authenticated as required by law. The limits of the notified area were extended as per notification dated 13th February 1963 and the affected parties appealed to the special notified area officer and he heard the contentions and ultimately the contentions were overruled and there was an appeal to the Government. Their request was considered by the Government. The rates of octroi were revised. Even with all this, they approached the High Court and the High Court was pleased to express that the fixing of the octroi limits as per bye-law passed on 13th February 1963 has not complied with formalities and the rule was not applicable to further extended area of 1,400 acres. They only expressed that it is not an illegality but it is irregularity because the rule was made applicable and the notification was issued, objections were invited as per the old area and not the included area. In the case of included area, all these formalities ought to have been followed, the failure of which has led to the quashing of those notifications. They were under the impression that under the rules, octroi limits will be fixed as per rules when the area is extended. So, the interpretation ultimately was on the rule concerning the fixing of octroies limits. This has led to so much of consequence. As a matter of fact, most of the people have paid and only the industries concerned, who went in appeal by way of writ petition went to the High Court have not paid and as a result of this litigation, the House tax and such other things have not been collected.

Sir, the arrears are to be collected; a sum of Rs. 4,50,000 is outstanding against the industries for the period ending 31st March 1966. So, for the year 1966-67 again, it would be to the tune of about Rs. 88,000 on account of house-tax, and 3 lakhs on account of octroi. Thus there will be a loss to the tune of something like ten lakhs. Therefore, I crave the indulgence of this august House to accept this Bill.

It is true that it has got retrospective effect from the date of the notification; taking the legal opinion and also the assent of the President, this Bill has been moved.

I crave the indulgence of the House for consideration.

MR. DEPUTY SPEAKER.—I may inform the House that all these notifications have been kept in the Library. If any Hon'ble Member wishes to make reference, it is open to him.



ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ.—ಸರ್ಕಾರದ ಅಚ್ಚು ಪ್ರಕಾರ ಈ ದರಗಳು ಏನಿವೆಯೋ ಅವುಗಳ ಬಗ್ಗೆ ನಾವು ಇನ್ನೂ ತಿದ್ದುಪಡಿಗಳನ್ನು ಕಳುಹಿಸಬೇಕಾಗಿದೆ. ಆದ್ದರಿಂದ ಈಗಲೇ ಇದನ್ನು ಪಾಸ್ ಮಾಡಬೇಕೆಂದು ಹೇಳಿದರೆ ಹೇಗೆ? ನಮಗೆ ಕಾರಾವಕಾಶ ಬೇಡವೇ? 'ತೋರ ಭೂಮಿ ಮುಗಂ ಕಂದಾಯ' ರೀತಿ ಇದು ಆಗಬಾರದು. ಈ ಮನೂಜೆಯನ್ನು ಮುಂದಕ್ಕೆ ಹಾಕಿ, ನಾಳೆ ತೆಗೆದುಕೊಳ್ಳೋಣ. ಅಪ್ಪರೊಳಗೆ ನಾವು ಎಲ್ಲಾ ಒಡಿಕೊಂಡು ಬರಲಿಕ್ಕೆ ಅನುಕೂಲ ವಾಗುತ್ತದೆ. ಏಕೆಂದರೆ ಅವುಗಳ ಬಗ್ಗೆ ತಿದ್ದುಪಡಿಯನ್ನು ಕೊಡಬೇಕು.

SRI K. S. SURYANARAYANA RAO.—One point of clarification, Sir. This originally notified area was 200 acres. Then you extended it by 1,400 acres. Was that 200 acres industrial area or area outside the industry? Was there any consideration at that stage to exclude industrial area?

SRI R. M. PATIL.—A portion of it was industrial area also.

SRI K. S. SURYANARAYANA RAO.—What about the extended area? Did it cover up the entire industrial belt?

SRI R. M. PATIL.—Industrial belt as well as other areas.

†SRI V. S. PATIL (Belgaum II).—Sir, our Government are not at all failing in their duty at every session of this Hon'ble House since the last 4½ years to bring a legislation to validate the illegality committed by them. There is no session in which such a Bill has not been brought by the Government. It clearly shows, Sir, that either the Government have no regard for the laws which we pass or that the machinery of the Government is so inefficient that they cannot understand the implications of the laws applied to the State. One of the two things or both have got to be remedied first before we can accord our sanction or approval to the illegality committed by this Government.

Sir, it appears that the Law Department of this Government is most incompetent department in the whole country. The drafting of the Bills, the execution of the laws, decrees that have been passed by the various courts of law against the Government—all put together, it amounts to only one thing that there is either no legal Department in this Government or if there is any, it is a most incompetent one.

In this particular case, our friend the Minister in charge wants to validate certain actions taken by his officers and which actions have been held illegal.

SRI R. M. PATIL.—Not illegal but irregular.

SRI V. S. PATIL.—Sir, according to the Hon'ble Minister the actions were irregular. If it was simply irregular then I do not think that the High Court will quash the order. It will direct the Government to remedy by removing the technical defect. But if it goes to the root of the case, if it imposes an impost or tax which it has no power to impose, then alone the High Court will quash the orders of the Government. This is the distinction between a technical defect and an illegality. My submission is, Sir, that the orders passed by the Hon'ble High Court must have been based on this, that these fundamental principles enunciated in the Act before issuing the notifications have not at all been followed by the Government and hence these orders were *ultra vires*. These *ultra vires* actions

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have been tried to be modified or smoothened down by our Hon'ble Minister by saying that it was merely technical defect. When we want to take money from the subjects of the State, that authority must be emanating from this House. Unless this House authorises the imposition or any tax or delegates the power to impose that particular tax, then certain conditions are always imposed before that tax is collected from the people. If those conditions were not followed, people had to resort to the High Court or the judiciary for getting these orders quashed, are we entitled to rectify the mistakes and blunders committed by the Government and thus put the State to a loss? This is a tussel between the subjects of the State and the executive and we are the people to protect the interest of the people and not to help the Government in committing mistakes. But unfortunately, in this State, it has become practically the custom now that in every session we have to come forward to rectify the blunders committed by the executive. Sir, our friend has stated that the Government will be put to a loss of about ten lakhs. Who is responsible for this? Have the Government made any enquiries as to who was responsible for issuing this defective notification and why these defects have cropped up in this matter? I am quite sure that the Hon'ble Minister will not take the pains to find out who was responsible, who was the originator of this illegality and why this illegal notification was issued, who was the Hon'ble Minister in charge of the portfolio at that time when these notifications were issued, and whether he has also signed them or intialled them approving them. If that is the case, I should like to submit that the officials including the Minister concerned must be held responsible for this omission. This issuing of the illegal notification that has put the Government and people to loss. People have had to prosecute their case in the courts, incur expenditure, run up to Bangalore, engage advocates and file writ petitions, etc. This is a harassment to the people and it is due to the mistakes of the executive. I should like to request the Hon'ble Minister in charge that if this Government wishes to become efficient and good, then he must try and find out who is responsible for all this bungling. I use the word bungling purposely, because, it has created such a hot bed for those who are newly starting industries in that particular area. When that person finds that tax is not legal, it is not prescribed by law, that proper steps have not been taken, every individual in this country is entitled to say that he is not bound by that law at all. Because, we are living in a Parliamentary democracy and Constitution has given us sufficient rights to protect our property, it is but natural for our subjects to come to the Court. But, now when they establish their rights that they are not liable to pay at all, Government wants to see that their backs are broken by a stroke of this particular Bill. Why? Because, they have vindicated their rights under the Constitution. Are we morally justified in rectifying the mistakes committed by the Government? That is a point to be considered not

only by us on this side, but also my friends on the other side who are representing the public in this country, including the ministers because the elections are coming near. So, I submit, Sir, that such a Bill which validates the illegal actions or technically defective actions of the Government which will entail huge amounts of the public should not be given any accord in this hon. House.

Then, Sir, it is rather strange that we read this. Sir, the whole of this Bill refers to an Act which is not in force at all. The Bombay District Municipal Act, 1901 has been already abolished by the Mysore Municipalities Act of 1964. But now according to clause 3 of this Bill, they want the provisions of Chapters 4, 5, 6, 7, 8, 9, 10, 11, 12 and some other Sections of the Bombay District Municipal Act of 1901 be applied or shall be deemed to be applied to that particular area. I do not know when the original notification dated or quoted in this Bill, *i.e.*, dated 27th February 1959—whether this original notification has included all these provisions made applicable to that particular area or not we do not know. Because, copies of those orders have not at all been supplied to us. It was a point raised by my friend Mr. Keshavamurthy that it is very difficult for us when copies of these relevant papers are not supplied to us. Just now, after the Bill was moved for consideration and when the Hon'ble Minister was addressing us in this House about the contents of the Bill and its merits and demerits, the Chair expressed the view that a copy has been kept on the Table of the Reading room for the reference of Hon'ble Members. May I know as to whether we could go there, form a queue in the reading room and then one by one go through all those records and then return to this House and put up our case? Is that the way in which we are expected to work?

MR. DEPUTY SPEAKER.—Most of these notifications are already published.

SRI V. S. PATIL.—They were already published. But they were not available even in the library. Where can we go for the notification of 1959, the notification of 1961 or another notification of 1963? When they are not available in the reading room or in the library, how is it possible for any particular member to address on this Bill? The practice or Convention followed in this House was that all those relevant provisions.

*(Interruption.)*

Should I read them or address this House? We have to do one of the things. I cannot do both reading and addressing. My submission is this. If we adjourn for half an hour and we could go through those papers—now this bundle has been kept on my table. It will at least take half an hour for me to go through these papers.

MR. DEPUTY SPEAKER.—I do not mind adjourning a few minutes earlier.

Sri V. S. PATIL.—They ought to have supplied us earlier. That is my point. Otherwise, it is difficult for us to understand. When there are no relevant papers, we will go on speaking, making our speeches. But it will be curtailed if we go through these documents. My submission is that when the Government wants to bring such a Bill, they are bound to supply us with the copies of the relevant papers, so that we may go through all of them and find out what the real difficulties of the Government are. Then we can come to certain conclusions. But, now we have simply to blame the Government, because we do not know the facts. It is the fault of the Government. It is two minutes to three and let us adjourn and meet after tea.

MR. DEPUTY SPEAKER.—We will now rise for tea and meet after 3-30 P.M.

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*The House adjourned for Recesses at Three of the Clock and re-assembled at Thirty Minutes past Three of the Clock.*

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[MR. DEPUTY SPEAKER in the Chair].

SRI V. S. PATIL.—Sir, I had complained before recess that we had not been supplied with the relevant papers and that is why the House may be adjourned three minutes before the schedule time. At that time, they have supplied to me this bundle of several pages. I went through them but unfortunately the orders referred to in this Bill, *i.e.*, page 3 have not at all been supplied to us, namely :

“Original area means the areas constituted under Notification dated 27th February 1959 ;

“Included area means the area included in the original area by Notification dated 13th February 1963.”

The main basis on which this Bill has been brought is for the rectification of the alleged mistakes ; those very papers have not been supplied to us nor the relevant paragraph of the High Court Judgment which says that these Notifications are invalid. These are documents which should be in the custody of the members who want to participate in the debate. Without these papers, it would be very difficult to say whether Government have committed any error, what is the view taken by the High Court and how it is to be rectified.

MR. DEPUTY SPEAKER.—This Bill was published on the 21st July 1966 and there was ample time to go through all these things.

SRI R. M. PATIL.—Sir, Hon. Member had sufficient time from 21st till today to refer to the Notifications which are published in the Official Gazette and Gazettes are supplied to members.

SRI V. S. PATIL.—Sir, these orders are published no doubt in the official gazette but I challenge the Hon. Minister to bring these notifications on the floor of the House within one or two hours ; it is all in a chaotic condition. Gazettes are supplied at our residences. We never expected that a Bill of this sort is coming up here. This was published on 21st July and we are not expected to bring all those cart load of gazettes along with us when we come here for the session. That is why I submit that this Bill may be held over at least for tomorrow till we get the copies of the judgment of the High Court and these two orders of Government.

[Mr. SPEAKER in the Chair.]

Sir, when you were not in the Chair, I criticised the Government that they had not supplied the revelant papers. They have now sent me a bundle of papers for going through. But, in this bundle of papers running to 50 to 60 pages of typed copies, these two documents which are important and on which the present Bill is based and also the portion of the judgment of the High Court are not to be found, Notification dated 13th February 1963 and 27th February 1959.....

SRI H. R. KESHAVAMURTHY.—These are Government Notifications that we wanted.

MR. SPEAKER.—Why did not the member appraise me a little earlier ?

SRI H. R. KESHAVAMURTHY.—We thought that we could find these in the library. I came one hour early and I could not get them in the library. We shall take this up tomorrow.

SRI V. S. PATIL.—My submission is, we want three documents, two notifications and relevant portion of the judgment which has pointed out the defects.

SRI R. M. PATIL.—The dates of the notifications are 27th February 1959 and 13th February 1963.

SRI H. R. KESHAVAMURTHY.—We are not having copies of the Government Notifications.

MR. SPEAKER.—If the members simply enumerate the Notifications' I am sorry at this short notice, things like that cannot be got immediately. If it is the one referred to in the statement of objects and reasons' I can understand. Notified area dated 13th February 1963, is the one which is declared as invalid by the judicial proceedings.

SRI H. R. KESHAVAMURTHY.—Please refer to clause 2(d), 3(b) and 4(a). In the papers supplied, they have referred to Government Notification dated 31st May 1963.

MR. SPEAKER.—Kindly refer to the one mentioned the statement of objects and reasons. The other one is also read out by the Minister, just now.

SRI H. R. KESHAVAMURTHY.—Sir, this is a ratification Bill without full information.

MR. SPEAKER.—They are brief things. We have discussed it in part. Otherwise, I do not know what to do. It is not for me to decide. If the member wants a copy of the judgment I have got it and I will pass it on to him. These things are not to be focussed after the debate has commenced. Whatever may be the reasons, I do not like a feeling to be created that there is something on the other side, and all that.

Sri H. R. KESHAVAMURTHY.—I want to participate in the discussion but the pity is without full information, how is it possible? We cannot proceed without the Government Notifications. Notifications dated 27th February 1959, 28th September 1959, 31st May 1959, 21st February 1963, 29th February 1963 and 20th September 1963, are necessary. They are not available.

Sri V. S. PATIL.—It is very difficult to go through this judgment; it will take some time. Can we take up this Bill tomorrow? Of course, it is not our fault.

Sri R. M. PATIL.—It is not the fault of the Government also.

MR. SPEAKER.—It is my fault. I did not close it by the time allotted by the Business Advisory Committee.

Sri V. S. PATIL.—I think I can continue.

As I have stated earlier that it is becoming the habit of this Government to do illegal things, to collect money illegally and when the High Court passes an order quashing their actions to run up to the House to get them rectified. This sort of habit must be curtailed, some check must be imposed upon such behaviour and if we do not do it, then we will be depriving the citizens of the State of their legal rights as they exist under law. The tax payers of this area, of course are not bound to pay and whatever is recovered by the Government is illegal. The High Court has supported their case and that means under the rule of law, those persons who have got decree against the Government are entitled to execute them, if we give any importance to the principle of rule of law. If we go on following the practice of rectifying the mistakes and blunders committed by the Government, I think that we ourselves will be the parties allowing the breach of law by the Government.

The next point which I would like to press is, in this notified area there is no municipal body as such. It is a body constituted by the nomination of the Government and thus the basic principle of Parliamentary democracy that no taxation without representation has been violated here. The Government is bent upon taking some advantage of the enactments passed, that is Bombay Act of 1901. But at that time the popular Government was not in power. It was the British imperialists who had enacted that law. Under that law they could impose any tax without any sort of representation. That should not be the case and cannot be the case when we are governed by our Constitution which empowers the legislatures and Parliament for imposition of taxes. The basic idea of no tax without representation, is inherent in our Constitution and the body that is nominated for this notified area is contrary to the basic principle of representation.

The next important point is that the judiciary has an equal status or, I may say, a superior status as compared to the executive and the legislature. They examine the actions both of the executive as well as the laws passed by the legislatures and see whether they are in consonance with the powers given to them under the Constitution. As I said before, the judiciary is in a way superior to both these bodies in this country. When the judiciary has set aside the orders of the Government as illegal or *ultra vires* or beyond the jurisdiction, then I think we have to respect the views expressed by the judiciary and not try to invalidate the judgments passed by them. By this enactment we want to set aside for all practical purposes the orders passed by the Civil Courts in spite of the fact that the individuals must have brought these things to the notice of the judiciary at a huge cost. Now we are sitting here and within an hour we want to set at nought the judgments passed by the civil courts in a high-handed and arbitrary manner and in a manner which is not in consonance with parliamentary democracy in our country. If we follow these principles, it means that we are not caring for the judiciary, the highest body which watches our actions and also the actions of the Government.

My main grievance is that, even though our ministers are from amongst the legislators, the legislature should not be a handmaid of the Government. We should not succumb to their whims and fancies and do anything and everything which they want us to do. We must think independently and as I have already stated, the matter must be enquired into thoroughly and those responsible for issuing such illegal orders or for collecting illegal fees or taxes must be brought to book including the Ministers, if any, who have approved the draft of the notification.

Lastly I should like to submit that these persons who approached the courts of law to test whether these taxes were imposed according to law or not have done their duty in the interest of democracy as such to vindicate the individual rights granted to them under the Constitution and the highest tribunal of our State has upheld their contention. In such cases it is our bounden duty to see that at least the expenses incurred by those people for prosecuting these matters must be paid by the Government to them. If decrees are passed with cost, Government must be made to pay the cost of the litigation and if the amount is not mentioned, whatever expenses have been incurred by such right-minded persons who have asserted their rights under the Constitution in a court of law must be paid to them. If such a move is taken up in this House, I think most of the members will support it. With these words, Sir, I oppose this Bill.

SRI G. V. GOWDA (Palya).—Mr. Speaker, Sir, with a view to rectify the mistake that has been committed by the Government in not publishing a notification, all these things have happened. I went through the judgment of their Lordships and they have held that imposition of these taxes by means of a notification in the new area and seeking to collect the en-

(SRI G. V. GOWDA)

hanced taxes both in the old area as well as in the new area is not justifiable and so they are not competent to collect them.

In 1959, 200 acres were brought within the notified area by means of a notification authorised by the Bombay District Municipality Act and subsequently a notification was issued for the imposition of tax. In March 1962, another notification including 1,400 acres was also issued and the whole 1,600 acres were brought within the limits of this notified area. Subsequently, Government took no steps to notify that these 1,400 acres were liable to pay the tax. I do not know why the Government slept over the matter; nor did they collect the tax at the rate that was prevailing in the old area. In 1964, they issued a notification seeking to enhance the rate of taxes that was prevailing in the old area and that notification is designed to cover the entire 1,600 acres of old as well as new area. When no notification has been issued for the imposition of any tax in the new area, how can the Government or the officer concerned think that he can issue a notification enhancing the tax and also making it applicable to the new area. This Bill has been brought to rectify a mistake. Government must consider who is responsible for it. If it is a mistake which has occurred in the normal course, nobody could be held responsible; but it is a glaring mistake. I do not know how much labour and money has been spent on account of a mistake committed by some one. They ought to have examined these things and issued the correct notification. So far as the old area is concerned, this is justified, but so far as the new area added on is concerned, they should have issued the original notification and then if the tax was low they should have enhanced it by a subsequent notification. Now this mistake committed by somebody has cost the Exchequer very heavily and this is a thing which cannot be reconciled. I do not know how the Minister is going to justify the manner in which these things have been handled by the officers concerned.

4-00 P.M.

ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ.—ಈ ಮನೂಡೆಯನ್ನು ಪರಿಶೀಲನೆಗೆ ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೆ ಮೊದಲೇ ಒಂದು ಕ್ರಿಯಾಶೀಲವನ್ನು ಎತ್ತಿದೆ. ಅದು ಅಧ್ಯಕ್ಷರ ಗಮನಕ್ಕೆ ಬರಲಿಲ್ಲ. ಇದು ಕಾನೂನಿಗೆ ವಿರುದ್ಧವಾಗಿದ್ದರೂ ಕೂಡ ಅದರ ಮೇಲೆ ಡಿಸಿಷನ್ ಕೊಡಲಿಲ್ಲ. ಅದನ್ನು ಕೂಡ ಬೇಕೆಂದು ಪ್ರಾರ್ಥನೆ ಮಾಡಿಕೊಳ್ಳುತ್ತಿದ್ದೇನೆ.

MR. SPEAKER.—I said lack of study and lack of papers have nothing to do with the point of order.

ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವ ಮೂರ್ತಿ.—ಈ ಮಾನ್ಯ ಸಭೆಯ ಸದಸ್ಯರಿಗೆ ಯಾವುದಾದರೂ ಒಂದು ಮನೂಡೆಯನ್ನು ಸರ್ಕಾರದವರು ಕೊಟ್ಟರೆ ಅವನ್ನು ಸ್ವದಿ ಮಾಡುವುದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಕಾಗದಪತ್ರಗಳನ್ನು ಒದಗಿಸದೆ ಹೋದರೆ ಹೇಗೆ? ಅದನ್ನು ಒದಗಿಸುವವರು ಯಾರು? ಅವು ಲೈಬ್ರರಿ ಯಲ್ಲಿ ಸಿಕ್ಕುವ ಹಾಗಿದ್ದರೆ ಅಲ್ಲಿಯಾದರೂ ತೆಗೆದುಕೊಂಡು ನೋಡಬಹುದಾಗಿತ್ತು. ಲೈಬ್ರರಿಯಲ್ಲಿ ಸಿಕ್ಕದೆ ಇರುವುದನ್ನು ಸರ್ಕಾರದವರು ಒದಗಿಸಬೇಡವೇ? ನಾವು ಹೇಗೆ ವಿಚಾರಗಳನ್ನು ತಿಳಿದು ಕೊಳ್ಳಬೇಕು ಎನ್ನುವುದನ್ನು ದಯವಿಟ್ಟು ಯೋಚನೆಮಾಡಬೇಕು.



ಅಧ್ಯಕ್ಷರು.—ಯಾವುದಾದರೂ ಕಾಗದಗಳು ಬೇಕಾದಾಗ ಒಂದು ಗಂಟೆ ಮುಂಚೆ ಬಂದು ಇಂಥ ಕಾಗದಗಳು ಸಿಕ್ಕಲಿಲ್ಲ ಎಂದು ತಿಳಿಸಿದ್ದರೆ ಅವುಗಳನ್ನು ತರಿಸುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡುತ್ತಿದ್ದೆ. ಮಾನ್ಯ ಸದಸ್ಯರು ಹಾಗೆ ಮಾಡುವುದಿಲ್ಲ.

ಶ್ರೀ ಎಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ.—ಈ ಮನೂದೆಗೆ ಸಂಬಂಧಪಟ್ಟ ಕಾಗದಗಳು ಈಗಲೂ ಕೂಡ ಈ ಸಭೆಯ ಮುಂದೆ ಇಲ್ಲ. ಹೀಗೆ ತಿಳಿಯದೆ ಇರತಕ್ಕ ವಿಷಯಗಳ ಮೇಲೆ ಮನೂದೆಗಳನ್ನು ತಂದು, ಸದಸ್ಯರಿಗೆ ಪೂರ್ತಿ ವಿಷಯಗಳನ್ನು ತಿಳಿಸದೆ ಇಷ್ಟೊಂದು ಅತುರವಾಗಿ ಸಭೆಯ ಒಪ್ಪಿಗೆ ಯನ್ನು ಪಡೆಯುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡುತ್ತಿರುವುದು ನ್ಯಾಯವಲ್ಲ.

ಮೊದಲನೆಯದಾಗಿ 1963ನೇ ಇಸವಿಯಲ್ಲಿ ನೋಟಿಫೈಡ್ ವಿರಿಯಾಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟ ಸೆಸ್ ವಸೂಲು ಮಾಡಲು ಅಧಿಕಾರವನ್ನು ಡಿವಿಜನ್ ಕಮಿಷನರ್ ಮುಖಾಂತರ ಮಾಡಿಸಿದ್ದಾರೆ. ಸರ್ಕಾರದವರು 1963ರಲ್ಲಿ ಇಂಥ ಒಂದು ಮನೂದೆಯನ್ನು ಸಭೆಯ ಮುಂದೆ ತಂದು ಅದರ ಒಪ್ಪಿಗೆ ಯನ್ನು ಪಡೆಯಬಹುದಾಗಿತ್ತು. ಆದರೆ 1966ರ ವರೆಗೂ ಸುಮನೆ ಇದ್ದು ಮೂರು ವರ್ಷವಾದ ಮೇಲೆ ತರುತ್ತಿದ್ದಾರೆ. ಇದು ಪ್ರಜಾಪ್ರಭುತ್ವಕ್ಕೆ ಇವರು ತೋರಿಸುತ್ತಿರುವ ಗೌರವ, ಈ ರೀತಿಯಲ್ಲಿ ಮುಂದುವರಿದರೆ ಪ್ರಜಾಪ್ರಭುತ್ವ ಏತಕ್ಕೋಸ್ಕರ ಇರಬೇಕೆಂದು ಕೇಳುತ್ತೇನೆ. ನಮ್ಮ ಕಡೆ ಸಂಖ್ಯಾ ಬಾಹುಳ್ಯ ಇದೆ, ಯಾವ ಮನೂದೆಯನ್ನು ತಂದರೂ ಕೂಡ ಪಾರ್ಟಿ ಮೀಟಿಂಗ್‌ನಲ್ಲಿಟ್ಟು ತಮ್ಮ ಪಾರ್ಟಿಯವರನ್ನು ಒಪ್ಪಿಸಿದರೆ ಅಂತೆಯಲ್ಲಿ ಪಾಸ್ ಮಾಡಿಸಬಹುದು, ಎಂದು ಪಕ್ಷದವರು ಕಡಮೆ ಸಂಖ್ಯೆಯಲ್ಲಿದ್ದಾರೆ, ಅವರು ಏನು ತಕರಾರು ತಂದರೂ ಕೂಡ ಅದಕ್ಕೆ ಮನ್ನಣೆ ಕೊಡದೆ ಪಾಸ್ ಮಾಡಿಸಬಹುದು ಎನ್ನುವ ಬುದ್ಧೇಶದಿಂದ ಹೀಗೆ ಮಾಡುತ್ತಿರಬಹುದು. 'ಹಿಸ್ಟರಿ ರಿವೈಜನ್' ಎಂದು ನಾನು ಅವರಿಗೆ ಎಚ್ಚರಿಕೆಯನ್ನು ಕೊಡುತ್ತೇನೆ. ಈ ತರಹ ಮಾಡುವುದು ಪ್ರಜಾ ಪ್ರಭುತ್ವದ ಲಕ್ಷಣವಲ್ಲ. ಕಾನೂನು ಬದ್ಧವಾಗಿ ಆಡಳಿತ ನಡೆಸಿದರೆ ಪ್ರಜಾಪ್ರಭುತ್ವ. ದರ್ಜೆಯಿಂದ, ಸಂಖ್ಯಾ ಬಾಹುಳ್ಯದಿಂದ ದೇಶವನ್ನು ಆಳುವುದು ಒಳ್ಳೆಯದಲ್ಲ, ಅದು ಶುಭ ಸೂಚನೆಯಲ್ಲ ಎಂದು ಮಾತ್ರ ಅವರಿಗೆ ಹೇಳಬಯಸುತ್ತೇನೆ. ಈ ತರಹ ಮನೂದೆಯನ್ನು ಸರ್ಕಾರ ತರಬಾರದಾಗಿತ್ತು. ಕೆಲವು ತೆರಿಗೆಗಳನ್ನು ಸರ್ಕಾರ ಕಳೆದುಕೊಂಡು, ವ್ಯವಹಾರಗಳನ್ನು ಕೊರ್ಟುಗಳಲ್ಲಿ ನಡೆಸಿ ಲಕ್ಷಾಂತರ ರೂಪಾಯಿ ಖರ್ಚು ಮಾಡಿ ಮೂರು ವರ್ಷದ ಮೇಲೆ ಇಂಥ ಒಂದು ಮನೂದೆಯನ್ನು ಸಭೆಯ ಮುಂದೆ ತಂದು, ಸರಿಯಾದ ಮಾಹಿತಿಯನ್ನು ಕೂಡ ಕೊಡದೆ ಕತ್ತಲೆಯೊಳಗೆ ಪಾಸ್ ಮಾಡಿಸಬೇಕು ಎನ್ನುವ ಭಾವನೆ ಸರಿಯಾದದ್ದಲ್ಲ. ಪ್ರಜಾಪ್ರಭುತ್ವದಲ್ಲಿ ಆಳುವ ಪಕ್ಷದವರು ಸಂಖ್ಯಾ ಬಾಹುಳ್ಯ ದಿಂದ ಮಾಡಿರತಕ್ಕ ಅಪ್ಪಗಳನ್ನು, ಅನ್ಯಾಯಗಳನ್ನು ಎತ್ತಿ ತೋರಿಸುವಂಥ ಒಂದು ಅವಕಾಶ ವನ್ನು ತಾವಾಗಿಯೇ ಕಲ್ಪಿಸಿಕೊಟ್ಟ ಹಾಗೆ ಆಗುತ್ತದೆ ಎಂದು ಕೂಡ ಈ ಸಂದರ್ಭದಲ್ಲಿ ಹೇಳುತ್ತೇನೆ.

ಸಭೆಯ ಮುಂದೆ ತಂದಿರುವ ಮನೂದೆ ಒಂದು ಟ್ಯಾಕ್ಸೇಷನ್ ಬಿಲ್ ಆಗಿದೆ. ಇದಕ್ಕೆ ಫೈನಾನ್ಷಿಯಲ್ ಮೆಮೊರಾಂಡಂ ಕೊಡಬೇಕಾಗಿತ್ತು. ನಿಬ್ಬಂದಿಗಾಗಿ ಇಷ್ಟು ಖರ್ಚಾಗುತ್ತದೆ, ಇಷ್ಟು ಆದಾಯ ಬರುತ್ತದೆ, ಇಷ್ಟು ಖರ್ಚಾಗುತ್ತದೆ ಎನ್ನುವುದಕ್ಕೆ ಇದರಲ್ಲಿ ಫೈನಾನ್ಷಿಯಲ್ ಮೆಮೊರಾಂಡಂ ಕಾಣುತ್ತಿಲ್ಲ.

ಕ್ಯಾಜ್ 4 (ಎ)ನಲ್ಲಿ ಹೇಳಿರುವ ಆಕ್ಯಾಯ ದರಗಳೆಲ್ಲ ಈ ಮನೂದೆಯ ಷೆಡ್ಯೂಲಿನಲ್ಲಿ ನಮೂದಿಸಿಲ್ಲ. ಡಿವಿಜನ್ ಕಮಿಷನರ್ ಮಾಡಿರತಕ್ಕ ಒಂದು ಆರ್ಡರಿನಲ್ಲಿದೆ. ನೂರಾರು ತರಹ ದರಗಳಿವೆ. ಆ ದರಗಳನ್ನೆಲ್ಲ ಷೆಡ್ಯೂಲಿನಲ್ಲಿ ಸೇರಿಸಬೇಕೋ ಬೇಡವೋ ಎಂದು ಕೇಳುತ್ತೇನೆ. ಆಕ್ಯಾಯ ಮುಂತಾದ ದರಗಳನ್ನು ಷೆಡ್ಯೂಲಿನಲ್ಲಿ ಕೊಡದೆ ಡಿವಿಜನ್ ಕಮಿಷನರ್ ಮಾಡಿರುವ ಆರ್ಡರಿನ ರೆಫರೆನ್ಸ್ ಕೊಟ್ಟರೆ ಸಾಕೇ? ಇಂಥದನ್ನು ಶಾಸನ ಸಭೆ ಅಂಗೀಕರಿಸಬೇಕೇ ಎಂದು ಕೇಳುತ್ತೇನೆ. ಡಿವಿಜನ್ ಕಮಿಷನರ್ ಮಾಡಿ ರುವ ಆರ್ಡರ್ ಪ್ರಕಾರ ದರಗಳು ಏನಿದೆ ಅದನ್ನೆಲ್ಲ ಸದಸ್ಯರು ನೋಡಿಕೊಂಡು ಸೂಕ್ತ ಕಂಡ ತಿದ್ದುಪಡಿಗಳನ್ನು ತರಬೇಡವೇ? ಅವರಿಗೆ ತಿದ್ದುಪಡಿಗಳನ್ನು ಸೂಚಿಸುವ ಹಕ್ಕು ಇಲ್ಲವೇ? ಈ ವಿವರಗಳು ಯಾವುದನ್ನೂ ಕೊಡದೆ ಮನೂದೆಯನ್ನು ಸಭೆಯ ಮುಂದೆ ತಂದು ಅದನ್ನು ಪಾಸ್ ಮಾಡಬೇಕೆಂದು ಹೇಳುವುದರಿಂದ ವಿರೋಧ ಪಕ್ಷದ ಸದಸ್ಯರಿಗೆ ಇರತಕ್ಕ ಹಕ್ಕನ್ನು ಮೊಟಕು ಮಾಡಿದಂತಾಗುತ್ತದೆ. ಈ ತರಹ ಮಾಡಿದರೆ ಪ್ರಜಾಪ್ರಭುತ್ವಕ್ಕೆ ಕುಠಾರಪ್ರಾಯವಾಗುತ್ತದೆ ಎಂದು ಹೇಳಲು ಬಯಸುತ್ತೇನೆ.

ಈ ಮನೂದೆಯಲ್ಲಿ ಬೇಕಾದಷ್ಟು ರೇಟುಗಳು ಬರುತ್ತವೆ. ಪದಾರ್ಥಗಳ ಮತ್ತು ಪ್ರಾಣಿಗಳ ಮೇಲೆ ಹಾಕುವ ಆಕ್ಯಾಯ ದರಗಳು, ಕಟ್ಟಡಗಳು, ಬಾಲ ಜಾಗ ಇವುಗಳ ಮೇಲೆ ಹಾಕತಕ್ಕ ತೆರಿಗೆ ಗಳು, ಡೆತ್ ಡ್ಯೂಟಿಸ್, ಹೀಗೆ ಬೇಕಾದಷ್ಟು ತರಹ ತೆರಿಗೆಗಳಿವೆ. ಇದರಿಂದಾಗಿ ಇದರ ದರ ಗಳನ್ನೆಲ್ಲ ಮನೂದೆಯಲ್ಲಿ ಕಾಣಿಸಬೇಡವೇ? ಅವಾಗ ಇದು ಒಂದು ಫೈನಾನ್ಷಿಯಲ್ ಬಿಲ್ ಆಗುತ್ತದೆ. ಇಂಥ ಕಾನೂನುಬದ್ಧವಾಗಿಲ್ಲದೆ ಇರುವ ಒಂದು ಬಿಲ್ಲನ್ನು ಪಾಸ್ ಮಾಡುವುದರಿಂದ

(ಶ್ರೀ ಹೆಚ್. ಆರ್. ಕೇಶವಮೂರ್ತಿ)

ಪ್ರಜಾಪ್ರಭುತ್ವಕ್ಕೆ ಕುಠಾರಪಾಯವಾಗುವುದರಿಂದ ಇದನ್ನು ಬಂಡಿತವಾಗಿ ಈ ಮನೆ ತಿರಸ್ಕರಿಸಬೇಕು ಎಂದು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

SRI R. M. PATIL.—Sir, I beg to submit that the procedure that was followed was a little bit irregular in this way. When the new area was included for the purpose of taxation, they ought to have followed the procedure, according to rules. That omission is there. There was a bye-law and a rule also to the effect that octroi posts shall be fixed up as and when the area is extended. The Special Officer who was in charge of this Notified Area thought that by fixing the octroi posts, compliance of the procedure would be there. That was the mistake that he made and that too a technical mistake. That does not mean that it is an illegality. At the most, it was an irregularity. The judicial finding is that if the contender had got any objection about a particular tax or about area, he would have raised it, and that opportunity has been deprived to him. Many of the people who were in the old area as well as in the new by included area where the taxation measures were in force paid the levy, except the contender who approached the High Court. So it is an irregularity and not an illegality. In order to validate the actions of the concerned officers and the notifications, this Bill has been sponsored. Therefore, I crave the indulgence of the House and request that the Bill be passed.

Mr. SPEAKER.—The question is :

“That the Dandeli Notified Area (Levy of Taxes, Tolls, Cesses, Fees and Octroi) Bill, 1966, be taken into consideration.”

*The motion was adopted.*

#### CLAUSE 2.

Mr. SPEAKER.—There are no amendments to clause 2. I will put the clauses to the House. The question is :

“That clause 2 stand part of the Bill.”

*The motion was adopted.*

Clause 2 was added to the Bill.

#### CLAUSE 3.

Mr. SPEAKER.—The hon'ble member Sri K. S. Suryanarayana Rao desires to speak on the clause.

† SRI K. S. SURYANARAYANA RAO.—Sir, by this clause 3, certain taxes are sought to be imposed in the new area. I persued the judgement of the High Court. There, it is said that the inhabitants of the new area had no opportunity to express themselves about the imposition of the taxes as no noitfication was issued and no proclamation was

made. Therefore, whatever may be the position in the old area, so far as the new area is concerned, there was no such procedure. According to the judgement, the fundamental right of the inhabitants of the new area to object to the imposition of the new taxes—whether it is excessive, illegal or whether it is discriminatory or otherwise, had been taken away; they had no opportunity to express themselves. In these circumstances, they came up before the High Court challenging the validity of the notifications themselves; and so, the notifications have been struck down. The High Court also said that the Municipality shall not collect taxes from those people; that is the direction given by the High Court on their petition. Supposing, we validate these lapses; then we would be empowering the State Government to collect octroi from the new area where the inhabitants have not been given an opportunity to express themselves. It would be given the Government which, under the normal circumstances, they would not have got before the notification was issued, objections were heard, and the procedure being followed. This is giving retrospective effect and validating this Act. I concede that there was lacuna and therefore, the Act has been struck down, and validation is necessary. According to the proposed Bill, in the new area, Government get powers of fix octroi limits and collect taxes. But so far as collection of tax is concerned, by validating this Act, you are putting the tax-payer into a hard position. By passing this Bill, we are committing a further mistake, and the Act will positively be struck down again by the High Court, because the payer has not been given the right to object the imposition. I also believe that the validation of this Act retrospectively is not in accordance with the Constitution or in accordance with the law of the land. Therefore, I oppose any validation of this lacuna by amendment, either retrospectively or even prospectively. It could have been validated only by a fresh notification and by calling for objections, etc. So, far as the High Court is concerned, it has said that those people ought to be given an opportunity to express themselves before collecting the taxes. The present imposition by the amending Bill is against rules and against the Constitution. Once again, I stress that if we amend this retrospectively, we give a handle to the assesses to go to the High Court on the simple ground that they had an opportunity to express themselves about tax collection. Therefore, I oppose this Bill.

Lastly, all these complications could have been avoided had the State Government been a little more vigilant and looked into the lacunæ. Virtually, these three years they have slept over the matter. The concerned officers also have not advised the Government properly in the matter when the representatives of the area approached the Government or when they came in appeal to the Government. At least, Government, in their wisdom, should have foreseen all those defects, instead of saying that non-rectification leads to loss of revenue. Loss of revenue is one thing. But that cannot be the reason for curtailing the rights of the assesses legally. They have every right to claim deduction or reduction in the levy or reject the imposition. Government have

(SRI K. S. SURYANARAYANA RAO)

not taken care to see that the lacunae are rectified at an earlier opportunity. Therefore, this has caused so much difficulty to all the people concerned by retrospective collection of tax. Certain taxes have not been collected by merchants and people in that area have to pay over again. Have they to pay for the articles for which they are not liable to pay in the old area. Therefore, all these complications are there. I only wish the Hon. Minister bestows some more thought on the Bill, enlighten this House as well as enlighten himself before pressing this Clause for consideration.

SRI R. M. PATIL.—Sir, With great humility I have to tell my Hon. friend that he did not follow what I said. As a matter of fact, I conceded that there was no notification so far as that aspect is concerned. That does not necessarily mean that it is illegal. They knew it was a fact; they conceded to that extent. As a matter of fact, when they came to know that such and such a tax had been levied, they appeared before the Special Officer and contended accordingly. Afterwards, they approached the Government also; there was a revision to that extent. With all this, a defect in the pre-notification is not an illegality, I again submit that this Clause does not jeopardise justice. Therefore, there is no point so far as Mr. Suryanarayana Rao's contention is concerned.

MR. SPEAKER.—The question is :

“That clause 3 stand part of the Bill.”

*The motion was adopted.*

Clause 3 was added to the Bill.

CLAUSES 4 AND 5.

MR. SPEAKER.—The question is :

“That clauses 4 and 5 stand part of the Bill.”

*The motion was adopted.*

Clauses 4 and 5 were added to the Bill.

SCHEDULES ‘A’ AND ‘B’.

MR. SPEAKER.—The question is :

“That Schedule ‘A’ and Schedule ‘B’ stand part of the Bill.”

*The motion was adopted.*

Schedules ‘A’ and ‘B’ were added to the Bill.

## CLAUSE 1, ETC.

MR. SPEAKER.—The question is :

“That clause 1, the Title and the Preamble stand part of the Bill.”

*The motion was adopted.*

Clause 1, the Title and the Preamble were added to the Bill.

*Motion to pass.*

SRI R. M. PATIL.—Sir, I move :

“That the Dandeli Notified Area (Levy of Taxes, Tolls, Cesses, Fees and Octroi) Bill, 1966, be passed.”

MR. SPEAKER.—The question is :

“That the Dandeli Notified Area (Levy of Taxes, Tolls, Cesses, Fees and Octroi) Bill, 1966, be passed.”

*The motion was adopted.*

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**Business of the House.**

MR. SPEAKER.—The Chair cannot extend the time allotted for this Discussion under Rule 59 as in the case of others. It is the time fixed under the rules. The Whips will move quickly round and co-ordinate.

SRI S. M. KRISHNA (Maddur).—Sir, I would like to suggest that the Rules be suspended so that all important questions on which a majority of the members of this House have an inclination may have a chance to speak and to quote the realities of the situation. I propose that we suspend the Rules and extend the period of this Debate.

MR. SPEAKER.—I will consider that. But what happens to Sri V. S. Patil's motion for modifications of Rules under the Mysore Municipalities Rules, 1965 ? Does the Hon'ble member want it ?

SRI V. S. PATIL.—Yes, Sir.

MR. SPEAKER.—Then, we shall have that first and take up this later. There is the discussion on the reports of the Mysore Public Service Commission and the half-hour discussion to be raised by Sri V. S. Patil. If the rule is suspended and members spend all the time, how to cover these subjects ?

SRI V. S. PATIL.—Tentatively we had decided in the Business Advisory Committee for closing the House tomorrow. We can extend it by a day so that we can finish up all these matters.

MR. SPEAKER.—The Hon'ble Chief Minister will not be here.